

**VIGO COUNTY COUNCIL
ANNUAL BUDGET COMMITTEE**

Agenda

Wednesday, September 9, 2020 at 10:00 a.m.

Vigo County Government Center

1. Call the meeting to order
2. Pledge of Allegiance
3. Calling of the roll
4. Public comment
5. Communications from elected officials, other officials and agencies of the County
6. Requests of Council
 - a. ROC 20-035 – Solid Waste Management: Additional Appropriation, Salary, Special Events & Equipment
 - b. ROC 20-036 – G Holding, LLC and Green Leaf Inc.: Request for 10-Year Real & Personal Property Tax Abatement
7. Adjournment



SOLID WASTE MANAGEMENT

3230 E Haythorne Ave.
Terre Haute, IN 47805

812-231-4451 812-462-1046

karrum.nasser@vigocounty.in.gov

Vigo County Council
127 Oak Street
Terre Haute, Indiana 47807

Dear Council President

I am asking that you please allow me to come before the council to present for approval additional appropriations to the Vigo County Solid Waste Management District budget.

The following line items need additional appropriations in the amounts listed above our approved budget.

Equipment	1194.44510.000.0000	\$480,000
Salary	1194.10010.000.0000	\$13,000
Special Events	1194.31001.000.0000	\$28,000

Warm Regards,

Karrum J. Nasser

Executive Director

Vigo County Solid Waste Management District

VIGO COUNTY
PETITION FOR REAL AND PERSONAL PROPERTY
TAX ABATEMENT CONSIDERATION

GL Holding, LLC, an Indiana Limited Liability Company and the owner of real estate located in Vigo County, Indiana and Green Leaf, Inc., Inc., an Indiana Corporation, owner of personal property located within Vigo County, Indiana, hereby petition the Vigo County Council for personal property tax abatement consideration for new manufacturing equipment pursuant to I.C. 6-1.1-12.1-1, et seq., and in support of this petition states the following:

1. GL Holding and Green Leaf, Inc., propose a building expansion for plastics production on real estate owned by GL Leasing, Inc.
2. This project, once completed, not counting construction labor, will provide approximately twenty (20) new jobs with an estimated annual payroll of \$3,536,000 over five (5) years and will retain approximately 104 existing jobs in the manufacturing facility, with a total annual payroll of approximately \$4,067,703 and adding the new jobs takes the annual payroll to \$4,744,903.
3. That the estimated dollar value of this project is approximately \$1,800,000 in real property improvements and \$300,000 in acquisition and installation of new manufacturing equipment.
4. That the facilities for which tax abatement consideration is petitioned are currently owned by Green Leaf, Inc. and/or GL Holding, LLC, of Vigo County, Indiana.
5. The commonly known address of the location of the property is 9490 Baldwin St., Fontanet, Indiana, a legal description of which is attached hereto, and marked as Exhibit "A".
6. The best estimate of the amount of taxes being and to be abated for the proposed renovation is set forth in the "Green Leaf Inc. Estimated Tax Abatement," which is attached hereto, made a part hereof and marked as Exhibit "B".
7. In view of the foregoing circumstances, Green Leaf Inc. in good faith applies for a ten (10) year tax abatement as above set forth.
8. Indiana State Form 51767 (R21-07), Statement of Benefits, as prescribed by the Indiana State Board of Tax Commissioners, which contains confidential information pursuant to the provisions of I.C. 6-1.1-35-9, will be submitted by Greenleaf Inc., to the members of the Common Council at an appropriate time and manner for consideration to preserve its confidentiality.

9. The current use of the Property is manufacturing and current zoning is M-2 Manufacturing District.

10. Green Leaf Inc. and GL Holding, LLC, agree to enter into an Agreement with Vigo County, Indiana to provide for the necessary assurances that it will abide by the terms of the tax abatement.

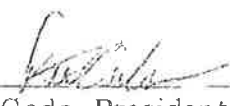
11. The person to contact as the Petitioners' agent regarding additional information and the public hearing notification is:

Pete Goda, Green Leaf, Inc., 9490 N. Baldwin St., Fontanet, IN 47851.

WHEREFORE, Petitioners, GL Holding, LLC and Green Leaf Inc., request that the Vigo County Council adopt a declaratory resolution declaring and designating the area described herein to be an Economic Revitalization Area for purposes of real and personal property tax abatement consideration, and after publication of notice and public hearing, determine qualifications for an economic revitalization area have been met and confirm such resolution.

PETITIONER:

**Green Leaf, Inc.
GL Holding, Inc.**

By 
Pete Goda, President, Green Leaf, Inc.
And Manager, GL Holding, LLC

This instrument prepared by Eric A. Frey, 401 Ohio St, Ste. B13, Terre Haute, IN. 47807; Tel: (812) 232-7483.

Lots 5 through 29 inclusive in Warhurst Subdivision of 10 acres in the Northwest corner of the Southwest Quarter of Southeast Quarter of Section 12, Township 13 North, Range 8 West of the 2nd P.M., Nevins Township, Vigo County, Indiana, as shown by Plat Record 9, Page 34, records of the Recorder's Office, Vigo County, Indiana.

EXCEPT 51.2 feet of even width off the north side of Lots 20 and 21. Also the streets and alleys abutting said lots as extension of above described lot lines to the east or west edges of the alleys and streets. MORE PARTICULARLY, described as follows: Commencing at the Northwest corner of the Southwest Quarter of the southeast Quarter of said Section 12, thence South $00^{\circ}03'24''$ West (assumed bearing) on the west line of said quarter quarter a distance of 350.20 feet to the point of beginning of this description; thence on a line that is 12.58 feet north of and parallel to the south line of Lot 20 and Lot 19 on a bearing of North $89^{\circ}29'39''$ East a distance of 13.60 feet to an Iron Pin (set) in an existing north-south fence; thence continuing North $89^{\circ}29'39''$ East a distance of 372.11 feet to an Iron Pin (set) in the east line of Lot 20; thence south $01^{\circ}03'16''$ West along the east line of Lot 20 and Lot 19 a distance of 76.36 feet to an Iron Pin (set) at the southeast corner of Lot 19; thence North $89^{\circ}29'39''$ East on the line between Lot 4 and Lot 5 a distance of 264.60 feet to an Iron Pin (set) in the east side of the platted alley; thence South $01^{\circ}03'16''$ West along the east side of the platted alley a distance of 446.64 feet to an Iron Pin (set) at the southeast corner of the subdivision; thence along the south line of said subdivision on a bearing of South $89^{\circ}29'39''$ West a distance of 628.60 feet to the southwest corner of said subdivision; thence North $00^{\circ}03'24''$ East along the West a distance of 12.60 feet to the southwest corner of said subdivision; thence North $00^{\circ}03'24''$ East along the west line of said subdivision a distance of 522.82 feet to the point of beginning. Containing 7.28 acres, more or less.

EXHIBIT A



STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51/67 (R6 / 10-1-1)

Prescribed by the Department of Local Government Finance

This statement is being completed for real property that qualifies under the following Indiana Code: (check one box)

- ☒ Redevelopment or rehabilitation of real estate improvements (IC 6-1-1-12-1-4)
☐ Residentially distressed area (IC 6-1-1-12-1-4-1)

INSTRUCTIONS:

- 1 This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
- 2 The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
- 3 To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
- 4 A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable.
- 5 For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1-1-12-1-17

20 ____ PAY 20 ____
FORM SB-1 / Real Property
PRIVACY NOTICE
Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1-1-12-1-5.1.

SECTION 1 TAXPAYER INFORMATION	
Name of taxpayer Green Leaf, Inc. & GL Holding, LLC	
Address of taxpayer (number and street, city, state, and ZIP code) 9490 Baldwin St., Fontanet, IN 47805 & 9300 N. Lucas St., Terre Haute, IN 47805	
Name of contact person Pete Goda	Telephone number (812) 877-1546
E-mail address pete.goda@green-leaf.us	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT	
Name of designating body Vigo County Council	Resolution number
Location of property 9490 Baldwin St., Fontanet, IN 47805	County Vigo
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Addition of 45,000 sqft. of warehousing and distribution space to accommodate growth requirements.	Estimated start date (month, day, year) 10/01/2020
	Estimated completion date (month, day, year) 4/01/2021
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT	
Current number 104.00	Salaries \$4,067,703.00
Number retained 104.00	Salaries \$4,067,703.00
Number additional 20.00	Salaries \$707,200.00
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT	
REAL ESTATE IMPROVEMENTS	
Current values	COST
Plus estimated values of proposed project	2,100,000.00
Less values of any property being replaced	
Net estimated values upon completion of project	ASSESSED VALUE
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROVIDED BY THE TAXPAYER	
Estimated solid waste converted (pounds)	Estimated hazardous waste converted (pounds)
Other benefits	
SECTION 6 TAXPAYER CERTIFICATION	
I hereby certify that the representations in this statement are true	
Signature of authorized representative <i>Pete Goda</i>	Date signed (month, day, year) 8-17-2020
Printed name of authorized representative Pete Goda	Title President/Manager

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1-1-12-1, provides for the following limitations:

A The designated area has been limited to a period of time not to exceed _____ calendar years' (see below) The date this designation expires is _____

B The type of deduction that is allowed in the designated area is limited to:

- 1 Redevelopment or rehabilitation of real estate improvements ☐ Yes ☐ No
2 Residentially distressed areas ☐ Yes ☐ No

C The amount of the deduction applicable is limited to \$ _____

D Other limitations or conditions (specify) _____

E Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (* see below)
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10

F For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1-1-12-1-17?

☐ Yes ☐ No

If yes, attach a copy of the abatement schedule to this form

If no, the designating body is required to establish an abatement schedule before the deduction can be determined

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above

Approved (signature and title of authorized member of designating body)	Telephone number ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by (signature and title of attester)	Printed name of attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1-1-12-1-17

A For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1-1-12-1-4 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1-1-12-1-17 below)

B For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1-1-12-1-17 below)

IC 6-1-1-12-1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property
- (2) The number of new full-time equivalent jobs created
- (3) The average wage of the new employees compared to the state minimum wage
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

Indiana Tax Abatement Results

- Vigo County, Nevins Township
- Tax Rate (2020): 2.0882
- Project Name: 2020

Real Property: \$ 2,100,000.00

	Abatement Percentage	With Abatement			Without Abatement		
		Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes
Year 1	100%	\$ 0.00	\$0.00	\$0.00	\$43,852.00	\$0.00	\$43,852
Year 2	95%	\$ 2,193.00	\$0.00	\$2,193.00	\$43,852.00	\$0.00	\$43,852
Year 3	80%	\$ 8,770.00	\$0.00	\$8,770.00	\$43,852.00	\$0.00	\$43,852
Year 4	65%	\$ 15,348.00	\$0.00	\$15,348.00	\$43,852.00	\$0.00	\$43,852
Year 5	50%	\$ 21,926.00	\$0.00	\$21,926.00	\$43,852.00	\$0.00	\$43,852
Year 6	40%	\$ 26,311.00	\$0.00	\$26,311.00	\$43,852.00	\$0.00	\$43,852
Year 7	30%	\$ 30,697.00	\$0.00	\$30,697.00	\$43,852.00	\$0.00	\$43,852
Year 8	20%	\$ 35,082.00	\$0.00	\$35,082.00	\$43,852.00	\$0.00	\$43,852
Year 9	10%	\$ 39,467.00	\$0.00	\$39,467.00	\$43,852.00	\$0.00	\$43,852
Year 10	5%	\$ 41,660.00	\$0.00	\$41,660.00	\$43,852.00	\$0.00	\$43,852
Totals		\$221,454.00	\$0.00	\$221,454.00	\$438,520.00	\$0.00	\$438,520

Personal Property: \$ 300,000.00

RESOLUTION NO. 2020-07

A Resolution of the County Council of Vigo County, Indiana, designating an Area Within Vigo County, Indiana, commonly identified as 9490 N. Baldwin St., Fontanet, Indiana 47841, as an Economic Revitalization Area for the Purposes of Real and Personal Property Tax Abatement.

WHEREAS, a petition for ten (10) year real and personal property tax abatement has been filed with the County Council of Vigo County, Indiana requesting that the real property described therein on Exhibit A be designated an Economic Revitalization Area for purposes of real and personal property tax abatement; and

WHEREAS, the petitioners, G Holding, LLC and Green Leaf Inc., have submitted a Statement of Benefits and provided all information and documentation necessary for the County Council to make an informed decision, said information including a description of the real property and new manufacturing equipment which is commonly known as 9490 N. Baldwin St., Fontanet, Indiana 47851, and more particularly described as follows:

(See Exhibit A attached)

WHEREAS, the County Council of Vigo County, Indiana is authorized under the provisions of I.C. 6-1.1-12-1-1 et seq., to designate areas of the County as Economic Revitalization Areas for the purpose of tax abatement; and

WHEREAS, the County Council of Vigo County, Indiana has considered the Petition and Statement of Benefits and has conducted a complete and proper investigation of the subject property and neighborhood to determine that the area qualifies as an Economic Revitalization Area under Indiana statutes; and

WHEREAS, the Common Council has found the subject property to be an area which is within the corporate limits of Vigo County which has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property; and

WHEREAS, the petitioner estimates the investment to be made on the subject site will continue to provide the opportunity to create twenty (20) new jobs with an estimated annual payroll of \$3,536,000 over five (5) years and will retain approximately 104 existing jobs in the manufacturing facility, with an total annual payroll of approximately \$4,067,703 and adding the new jobs takes the annual payroll to \$4,744,903.

WHEREAS, the County Council of Vigo County, Indiana has found the request for the Personal Property Tax Abatement for new manufacturing equipment to satisfy the requirements of Indiana law and the ordinances and regulations of Vigo County;

NOW, THEREFORE, IT IS FOUND, DETERMINED AND RESOLVED by the County Council of Vigo County, Indiana that:

1. The petitioner's estimate of the number of individuals who will be retained can reasonably be expected to continue from the proposed renovation.

2. The totality of the benefits of the proposed renovation and acquisition of new manufacturing equipment is sufficient to justify a ten year personal property tax deduction from assessed valuation to result therefrom under Indiana statutes, and each such statute deduction should be, and is hereby, allowed.

3. The real property and new manufacturing equipment to be located thereon is located within an Economic Development Target Area as required pursuant to Indiana Code 6-1.1-12.1-3 and 6-1.1-12.1-7.

4. That the petition for designating the subject property as an Economic Revitalization Area for the purposes of ten year personal property tax abatement and the Statement of Benefits are hereby approved, and the property is hereby designated as an Economic Revitalization Area pursuant to I.C. 6-1.1-12.1-1 et seq.

Presented by:

Councilperson

Passed in open Council this ____ day of _____, 2020.

President Vigo County Council

ATTEST:

Auditor of Vigo County

This instrument prepared by Eric A. Frey, 401 Ohio St., Terre Haute, IN.

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EXHIBIT A